

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF IOWA**

In re:

MERCY HOSPITAL, IOWA CITY, IOWA, *et al.*,

Debtors.

)
) Chapter 11
)
) Case No. 23-00623 (TJC)
)
) (Jointly Administered)
)
) **Objections Due: June 13, 2024 at 4:00 p.m.**
Hearing Date: *Only if objections are filed*

**THIRID INTERIM APPLICATION OF CUTLER LAW FIRM, P.C. FOR ALLOWANCE
OF COMPENSATION OF ATTORNEYS FEES AND COSTS FOR ASSOCIATE
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF
MERCY HOSPITAL, IOWA CITY, IOWA
FOR PERIOD MARCH 5, 2024 THROUGH AND INCLUDING MAY 30, 2024**

The Cutler Law Firm, co-counsel to the Official Committee of Unsecured Creditors of Mercy Hospital, Iowa City, Iowa, respectfully submits the within Third Interim Application for Allowance and Payment of Attorney Fees and Costs, and respectfully represents as follows:

1. Cutler Law Firm, co-counsel to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned bankruptcy case of Mercy Hospital, Iowa City, Iowa, et. al. (the “Debtors”), hereby seeks payment for services rendered and expenses incurred from March 5, 2024 through May 30, 2024.
2. Pursuant to the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, the payments sought by this second interim application are 80% of fees for services rendered and 100% of expenses. For the time period March 5, 2024 through and including May 30, 2024, counsel seeks allowance of \$26,640.00¹ for services rendered and \$934.08 for reimbursement of expenses.
3. All services for which compensation is requested were performed for and on behalf of the Official Committee in connection with its duties under Chapter 11 of the Bankruptcy Code, and not on behalf of any other person or entity.
4. Jurisdiction is proper under 28 U.S.C. § 1334. This is a court proceeding under 28 U.S.C. § 157(b)(2)(A) & (B).
5. All services rendered as associate counsel for the Official Committee for which compensation is sought were actual and necessary for the advancement of the Client’s interest. This is an interim request for services from March 5, 2024 through May 30, 2024. Services that have been performed since that time will be included in further application.
6. The professional services that Cutler Law Firm, P.C. has provided in this Chapter 11 case include: all requirements required of associate counsel pursuant to local rules, review applicable pleadings and deadlines, correspondence with Official Committee counsel are requirements and strategy surrounding position of the Official Committee, in-person and

¹ The total amount of fees for services rendered during the specified time period was \$33,300.00

telephonic attendance at hearings, all such identified services limited in nature to that required to best serve the Official Committee.

7. The allowance sought by your applicant is for reasonable compensation for reasonable and actual and necessary services rendered as associate counsel for the Official Committee, the time, nature and extent which are set forth in the detailed statement attached hereto as Exhibit "A", and by this reference made a part hereof.
8. There is neither sharing, nor any agreement or other understanding between applicant and any other persons concerning sharing of fees, other than perhaps regular practicing attorneys engaged with Mr. Gainer in the practice of law as partner or associate; and that said compensation is for services actually rendered in this proceeding.
9. On November 9, 2023, Robert C. Gainer filed his First Interim Application for Compensation for attorney fees and reimbursement of expenses in the total amount of \$23,064.79, for the time period August 22, 2023 through October 31, 2023 (Docket No. 492).
10. On March 6, 2024, Robert C. Gainer filed his Second Interim Application for Compensation for attorney fees and reimbursement of expenses in the total amount of \$31,072.34, for the time period November 1, 2023 through March 4, 2024 (Docket No. 811).
11. The reasonable value of the services performed by Cutler Law Firm, P.C., on behalf of the Official Committee, for the time period March 5, 2024 through May 30, 2024, as set forth in Exhibit "A", and pursuant to the Order, is \$26,640.00 for services rendered and \$934.08 for reimbursement of expenses.
12. A declaration of Robert Gainer, supporting the application, is enclosed as Exhibit "B".

WHEREFORE, Applicant, Cutler Law Firm, P.C. attorney Robert C. Gainer, prays that an allowance be made to him in the amount of \$27,574.08 for services and expenses by Robert C. Gainer; and for any other relief this court deems just and equitable.

Respectfully Submitted,

/s/ Robert C. Gainer

Robert C. Gainer IS9998471

CUTLER LAW FIRM, P.C.

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CO-COUNSEL FOR THE OFFICIAL

COMMITTEE OF UNSECURED CREDITORS

CERTIFICATE OF SERVICE

I hereby certify that on May 30, 2024 the foregoing instrument was filed electronically with the Clerk of Court using the CM/ECF system which sent notification of such filing to all registered users party to this proceeding, including the United States Trustee.

/s/ Stephanie Newton

Statement of Account

MERCY Mercy Hospital, Iowa City, Iowa, et al
 000001 Mercy Hospital, Iowa City, Iowa, et al
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03/05/2024 - 05/30/2024
 Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
3/5/2024	RCG	Review correspondence from Andrew Sherman addressing communications to Committee, requirements relative to settlement conference, and responsive correspondence of Constituents; Review correspondence from Andrew Sherman on proposed communications to Paula Roby/Simon/Leaf/Coco on issues raised at the time of status conference, and against review of notes, prepare responsive correspondence on informational production and issues needing addressed given representations; Participate in telephonic status conference before the court (.9); Phone call with Andrew Sherman on action items given representations by counsel, delegation of efforts, and considerations in advance of informal mediation (.3).	1.70	\$595.00
3/6/2024	RCG	Review Court Memorandum and Order on Status Hearing and requirements of parties (.1); Prepare correspondence to Andrew Sherman addressing Disclosure Statement of Hearing on March 27, 2024 and exchanges thereon; Review correspondence from Jacob Park, FTI Consulting, on fee applications, and upon review, prepare responsive correspondence on deficiencies in production relative to Local Rules (.2); Review draft fee applications, and amend to conform with Local Rule for three months (.4); Prepare Notice of Fee Applications to support Motions (.4); Given communications with parties re: mediation, prepare outline of specific legal points requiring support in advance of mediation (.4).	1.70	\$595.00
3/7/2024	RCG	Review correspondence of Roy Leaf, Debtor Counsel, surrounding informal resolution, and exchanges of the parties on same (.2); Review court correspondence on FTI Fee Application (3) and Notice Setting Bar Date for objections (.2); Review court correspondence on Cutler Application for Compensation and applicable deadlines through Notice (.2).	0.60	\$210.00
3/8/2024	RCG	Phone call with Andrew Sherman addressing Plan Solicitation Agreement; Review correspondence from Roy Leaf, Debtor Counsel, on proposed Order relative to informal mediation, and proposed Order and exchanges thereon (.2); Phone call with Andrew Sherman addressing term sheet, presentation to mediator & considerations on confirmation (.2).	0.50	\$175.00
3/11/2024	RCG	Review correspondence from Andrew Sherman on Plan Support Agreement (.1); Review Plan Support Agreement, noting Fiduciary Out (provision 10) and preliminary research on same (.4); Phone call with Andrew Sherman on Plan Support Agreement, considerations relative to extent of security interested bondholders (.2); Prepare correspondence to Andrew Sherman on PSA, Fiduciary Out language, and production, and his response addressing same.	0.90	\$315.00
3/11/2024	VT	Research circuit court rulings when parties enter into a plan solicitation agreement prior to the court approving a disclosure statement.	2.00	\$400.00
3/12/2024	RCG	Review correspondence from Andrew Sherman surrounding proposed redline to existing plan, and alternative treatments, and review redline provisions and notes on same; Review First Motion objecting to discharge filed by Iowa Insurance Division.	0.60	\$210.00
3/13/2024	RCG	Review correspondence from Andrew Sherman addressing Constituents on March 18, 2024 settlement conference, with proposed revised plan; Phone call with Andrew Sherman surrounding negotiations with Debtor, witnesses and exhibits at the time of hearing on disclosure statement (.2); Prepare witness and exhibit list with applicable reservations (.3).	0.70	\$245.00
3/14/2024	RCG	Review Debtor's Exhibit and Witness List, against prior Witness and Exhibit List relative to evidentiary production (.2); Review Bondholders' Witness and Exhibit List, against prior Witness and Exhibit List (.2); Review Notice of Appearance for Internal Revenue Service (.1); Review Application of counsel to Debtors for AntiTrust activities, on Application for Compensation, and applicable Notice Setting Bar Date on same (.2); Participate in phone conference with Paula Roby & Mark Ross, Pension Committee, and Andrew Sherman, Creditor Committee, on negotiation & discussion surrounding valuations.	1.50	\$525.00
3/15/2024	RCG	Against Amended Complaint, Witness and Exhibit List, and conference, address evidentiary requirements of Committee at March 27, 2024 Hearing, notes on same, and question surrounding FTI opinions (.9); Prepare correspondence to Andrew Sherman addressing Amended Complaint, specific requirements of FTI in advance of hearing on Disclosure Statement, and recommendations on meeting on Monday (.2); Review correspondence from Michael Savetsky on Amended Complaint (.1); Review Amended Complaint, with attention to Plan Support Agreement amendments	1.50	\$525.00

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MERCY Mercy Hospital, Iowa City, Iowa, et al
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03/05/2024 - 05/30/2024
Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
		(.3).		
3/17/2024	RCG	Review correspondence from Greg Kopacz on proposed fee application and production to court (.1); Review proposed fee application, and prepare amendments to conform with Local Rules, case Order on ordinary course of professional fees, and Ray Pothoven (.4).	0.50	\$175.00
3/18/2024	RCG	Attend court sponsored settlement conference, inclusive of pre-conference discussions with co-counsel, and post-conference discussions with opposing counsel.	5.70	\$1,995.00
3/19/2024	RCG	Review correspondence from Andrew Sherman, surrounding extension of challenge deadlines, and Motion to Object to Distribution, responsive correspondence to Nathan Coco addressing same; Roundtrip travel time to-from work to Cedar Rapids Courthouse (4.8); Participate in settlement conference with Stakeholders on attempts at resolution; Review correspondences (2) from Claire Davison, U.S. Trustee Counsel, on fee considerations (.2); Prepare correspondence to Narendra Ganti, FTI, on U.S. Trustee position and ability to reach accord (.2); Review correspondence from Andrew Sherman on applicable filings given lack of response on challenge deadline and responsive correspondences on same (.2); Review correspondence of Megan Preusker on extension of time on deadlines (.1); Review correspondence from Andrew Sherman on background negotiation between parties and enclosed exchanges (.2).	4.10	\$1,435.00
3/20/2024	RCG	Review correspondence from Roy Leaf, Debtor Counsel, addressing compromise relative to applicable March 20th deadlines, and exchanges with Megan Preusker, Counsel for Preston Hollow, & Boris Mankovetskiy, OCUC Counsel, addressing same; Review correspondence of Andrew Sherman addressing ongoing plan negotiation, communications to Constituents & responsive correspondence on same and exchanges therein.	0.60	\$210.00
3/21/2024	RCG	Review Notice Setting Bar Date for Objections extending challenged deadline and deadline to object to Distribution Motion to March 25 (.1); Review Notice Setting Hearing on Debtor's Motion for Entry of Order addressing workers' compensation program (.1); Review compensation report of ToneyKorf Partners (.2); Review staffing report of ToneyKorf Partners (.1); Review correspondence from Andrew Sherman addressing counter-proposal of Preston Hollow, and enclosed communications of parties (.2); Review Bondholder comments to Combined Disclosure Statement and Plan, and notes on same relative to discussions on March 18, 2024 (.9); Phone call with Andrew Sherman addressing Bondholders production, communication with Constituents and Committee position, and necessary additional parties (.2); Phone call to Paula Roby, Counsel for Pensioners, on Bondholders response (.1); Review correspondence from Andrew Sherman addressing considerations on retention and enclosed Declaration (.2); Prepare Declaration in conformance with requirements of Local Rules relative to settlement to Order on Application to Employ (.3); Review court correspondence on Declaration, and prepare correspondence to Andrew Sherman addressing Declaration, and requirements relative to ongoing negotiation and enclosed Declaration (.2); Against communication from FTI, prepare proposed Consent Order on FTI Fee Applications (3, 4, and 5) (.6); Prepare correspondence to Claire Davison, U.S. Trustee Counsel, on proposed Order, request on redline (.1); Prepare correspondence to FTI addressing communications with U.S. Trustee, proposed Order and wire requirements (.2).	3.50	\$1,225.00
3/22/2024	RCG	Review correspondence of Andrew Sherman addressing communications to Constituents surrounding negotiation with Preston Hollow, and requirements relative to Constituent communication & proposed objections (.2); Review proposed objection to Disclosure Statement, and Shepardization of Second Circuit, Third Circuit, and Delaware specific case authority, and notes addressing disparate treatment of Preston Hollow relative to values, pension and creditors Committee treatments (1.3); Review supplemental objection to Section 506(c) surcharge rights & equities in the case exception, and research surrounding 552(b) (.6); Review objection to Preston Hollow distribution of proceeds Motion (.2); Review correspondence from Narendra Ganti, FTI, on position surrounding payment (.1); Review correspondence from Claire Davison, U.S. Trustee Counsel, on redline changes to Order, review Order, and phone call on same and finalize (.3); Prepare correspondence to Chambers addressing Order (.1); Prepare correspondence to client addressing reservation of rights & U.S. Trustee position, and considerations on subsequent fee applications (.2); Prepare correspondence to Dan Simon & Roy Leaf, Debtor Counsel, on outstanding obligations of Debtor given Court Order (.2); Review correspondence from Andrew Sherman on plan negotiation, and phone call on same.	3.40	\$1,190.00
3/23/2024	RCG	Review Debtor's Response and Objection to Motion of Iowa City Ambulatory & Surgical Center on	1.50	\$525.00

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03/05/2024 - 05/30/2024
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Date	ID	Description	Time	Bill Amount
		Motion for Relief from Stay (.2); Review Monthly Operating Report covering February, against prior January report relative to cash usage for considerations within waterfall (.2); Review Objection to MWE Fee Application filed by U.S. Trustee (5th and 6th monthly fee applications) (.2); Review Court Order granting in part FTI Consulting (3rd, 4th and 5th fee applications) (.1); Review support document surrounding Disclosure Statement filed by Debtor with amended liquidation analysis (Exhibit 1), certain assumptions, against prior Exhibit 1 and notes on same noting confusion relative to revisions (.4); Review Preston Hollow Joinder in Debtor's response to Iowa City Ambulatory & Surgical Center's Motion for Relief from Stay (.1); Review correspondence from Narendra Ganti, FTI Consulting, on question surrounding ancillary litigation, and prepare responsive correspondence addressing questions relative to tort litigation, opposing counsel, and FTI fee applications.		
3/24/2024	RCG	Review correspondence from Andrew Sherman on competing proposals of Preston Hollow & Debtor, position on Committee, and responsive correspondence of Dan Simon, Debtor Counsel, addressing same; Review correspondence from Narendra Ganti, FTI, surrounding obligations to FTI.	0.30	\$105.00
3/25/2024	RCG	Review correspondences (2) from Committee Members surrounding position on counter-proposal and responsive correspondence of Andrew Sherman addressing same relative to procedure moving forward (.2); Review correspondence from Andrew Sherman on plan negotiation, and exchanges thereon relative to Committee position and Hearing on March 27, 2024 (.2); Review correspondence from Andrew Sherman surrounding considerations on negotiations, and exchanges thereon (.2); Phone call with Paula Roby, Counsel for Pensioners, on Pensioners Committee against Preston Hollow proposal of 321 and discussion thereon (.2); Participate in conference with FTI relative to obligations (.1); Participate in Committee call addressing outstanding proposal, situation of parties, and strategy moving forward (.4); Prepare correspondence to Andrew Sherman addressing proposed filings, procedure, and requirements (.1); Review correspondence from Boris Mankovetskiy addressing Complaint and procedure (.1); Review correspondences of Boris Mankovetskiy, OCUC Counsel, addressing revisions and requirements (.2); Phone call with Paula Roby, Pensioners Committee, on Adversary Complaint and Motion Practice (.1); Review correspondence from Andrew Sherman, OCUC Counsel, surrounding proposed changes to pleadings and phone call addressing same (.2); Prepare revisions to: Adversary Complaint & production of Cover Page, Objection to Disclosure Statement, Objection to Distribution Motion, and Objection to Surcharge and Waiver, for submission to bankruptcy court (1.6); Review court correspondence on Adversary Complaint, and prepare correspondence to client addressing same (.2); Review correspondence from Michael Savetsky surrounding production of documents (.1); Review court correspondence on Objection to Disclosure Statement, Objection to Distribution Motion, and Objection regarding Waiver and Surcharge, and prepare correspondence to client addressing same; Review correspondence from Dan Simon, Debtor Counsel, surrounding position on Disclosure Statement shortcomings, and exchanges with Andrew Sherman, OCUC Counsel, addressing same; Review correspondence from Andrew Sherman on proposed communications on negotiation, and responsive correspondence of Narendra Ganti, FTI, on same; Participate in phone conference with Andrew Sherman, OCUC Counsel, and Paula Roby, Pensioners Committee, on considerations relative to Committee Objection to Disclosure Statement, position on security interest of parties and strategy relative to working towards resolution (.3); Phone call with Andrew Sherman on local practice requirements, evidentiary production, and presentation (.2); On communications with Andrew Sherman, prepare outline relative to specific points on Disclosure Statement given objection, and outside considerations relative to Pensioners position on administration, disparate treatment, and code requirements given plan solicitation agreement (1.0); Review correspondence from Roy Leaf, Debtor Counsel, on proposed continuance, and phone call with Paula Roby, Pensioners Committee, addressing same.	6.30	\$2,205.00
3/26/2024	RCG	Review MediRevv Reservation of Rights (.1); Review U.S. Trustee Objection to Debtor's Combined Disclosure Statement (.1); Review (second) Reservation of Rights filed by MediRevv, against first (.1); Review Motions to Appear Pro Hac Vice (3) (.2); Review Objection of MercyOne to Debtor's Combined Disclosure Statement and Joint Chapter 11 Plan of Liquidation, review certain cases cited therein, and notes on same relative to hearing on March 27, 2024 (.4); Review Expedited Motion to Continue Hearing on Cash Collateral and Distribution Motion, and Proposed Order, provided by Debtor (.2); Review correspondence from Andrew Sherman addressing Pension	2.50	\$875.00

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03/05/2024 - 05/30/2024
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Fees

Date	ID	Description	Time	Bill Amount
		Committee (.1); Review correspondence of Roy Leaf, Debtor Counsel, surrounding Order for Cash Collateral (.1); Review correspondence from Bradley Tuttle, EPIQ Managing Director, on invoicing, and enclosed document; Review correspondence from Nathan Coco, Counsel for Preston Hollow, addressing proposed Order (.1); Review correspondence from Michael Savetsky on negotiations with Bondholders, and enclosed counter-proposal, against prior proposal relative to benefit to Estate and notes on same (.3); Participate in settlement conference call with Bondholders, Debtor, and Creditors Committee; Phone call with Paula Roby, Pensioners Committee, addressing treatment, negotiations with Bondholders and Pensioners Committee (.2); Phone call with Andrew Sherman on evidentiary presentation & communications with Pensioners (.2).		
3/27/2024	RCG	Review correspondence from Dan Simon, Debtor Counsel, on proposed draft plan and disclosure statement, and enclosed redline production impacting inter-company claims, validity extent and priority of liens, additional disclosures opt out election, background on Substantive Consolidation and statement surrounding assumptions on Debtor's liquidation analysis, and notes on same (1.2); Review correspondences from Constituents addressing considerations on negotiation (.2); Attend Hearing in Cedar Rapids, Iowa, to include pre-hearing negotiation, and post-hearing discussions on resolution of disclosure statement issues, Committee objections, and Committee Adversary Complaint; Round-trip travel time to-from work to Cedar Rapids Courthouse (4.8).	8.20	\$2,870.00
3/28/2024	RCG	Review correspondence from Emily Keil on revisions to Iowa City Ambulatory Center's Motion for Relief from Stay, proposed Order and enclosed redline; Review correspondence of Andrew Sherman addressing Pensioners Committee claim, treatment, and responsive correspondence of Paula Roby addressing same (.2); Phone call with Matt Cronin, Catholic Health Initiative-Iowa, Mercy Clinics, & Mercy ACO Counsel, on Disclosure Statement Hearing, case concerns, outstanding objection and requirements of Debtor (.3); Prepare correspondence to Roy Leaf, Debtor Counsel, on outstanding requirements of Debtor, and exchanges thereon, relative to fee applications (.2); Review correspondence from Megan Preusker, Counsel for Preston Hollow, on proposed redline edits and enclosed pages (.2); Review correspondence of Roy Leaf surrounding Confirmation Hearing, and prepare correspondence to Andrew Sherman addressing same (.2); Review correspondence from Andrew Sherman addressing communication with Constituency plan payments, stipulations with Debtor and enclosed documents inclusive of relief from stay and comments on combined plan (.3); Review correspondence from Boris Mankovetskiy on proposed revisions to plan and enclose redline (.6); Review correspondence of Paula Roby, Pensioners Committee, on Boris' changes (.1); Review correspondences (2) from Megan Preusker, Counsel for Preston Hollow, addressing Stipulated Order on sale proceeds and negotiation of deadlines (.2); Review proposed Order granting relief to Bondholder Representatives, and responsive correspondence of Andrew Sherman addressing same and exchanges thereon reaching compromise (.3); Review Stipulation Settlement Agreement with Iowa Insurance Division, and proposed Order (.2); Review Court Order Authorizing Debtors to Administer and Wind Down Workers' Compensation Program (.1); Review documents filed in support of Notice of Appearances (.1).	3.10	\$1,085.00
3/29/2024	RCG	Participate in Iowa City Ambulatory Care's Motion for Relief from Stay; Review correspondence from Andrew Sherman addressing proposed Committee support letter, and enclosed letter for review and edits (.3); Review correspondence of Michael Savetsky on advance pension plan distribution amount and revisions thereto, and responsive correspondence of Paula Roby, Pensioners Committee, addressing same (.2); Review correspondence from Narendra Ganti, FTI, addressing Pensioner claim consideration and values; Review correspondence from Constituents addressing plan support letter (3) and enclosed redline changes; Review correspondence from Nathan Coco, Counsel for Preston Hollow, surrounding issues, responsive correspondence of Dan Simon, Debtor Counsel, addressing same (.2); Review correspondences (2) from Emily Keil, Debtor Counsel, addressing further revisions to plan and disclosure statement and enclosed documents (.4); Review correspondence of Emily Keil, Debtor Counsel, on revised draft of combined Disclosure Statement and Plan, incorporating all changes (redline only) with attention to treatment of Preston Hollow relative to negotiated points in compromise; Review Notice of Appearances filed by Creditor Mercy Health Net (.2); Review Proceeding Memo on Motion to Extend Exclusivity Period (.1); Review Court Order further extending exclusivity periods (.1); Review Court Order Granting Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth and Ninth Omnibus Motions Authorizing Rejection of Executory Contracts (.6); Review correspondence of Dan Simon, Debtor Counsel, surrounding attempts at finalization of revisions, and responsive	3.60	\$1,260.00

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03/05/2024 - 05/30/2024
 Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
		correspondence of Andrew Sherman on negotiation and responses.		
3/30/2024	RCG	Review U.S. Trustee's Objection to Application for H2C Compensation (.1); Review transfers of claim relative to Constituents (912, 913) (.1); Review correspondence of Emily Keil, Debtor Counsel, on specific language addressing Pensioner's concern and responsive correspondence of Paula Roby, Pensioners Committee, on same (.2); Review correspondence from Dan Simon, Debtor Counsel, on Committee position and responsive correspondence of Michael Savetsky with revisions (.2); Review correspondence of Roy Leaf, Debtor Counsel, addressing proposed Order (.1).	0.70	\$245.00
3/31/2024	RCG	Review Expedited Motion for Order Waiving Local Rule on Final Hearing on Confirmation (.1); Review Notice of Filing of Revisions to Debtor's Combined Disclosure Statement & enclosed First Amended Combined Disclosure Statement and Plan and attendant redline of same, against notes from circulated version (.4).	0.50	\$175.00
Total Fees: 03/2024			56.20	\$19,370.00
4/1/2024	RCG	Review correspondence from Emily Keil, Debtor Counsel, surrounding proposed Solicitation Procedures Order, and accumulative redline and additional comment to UCC letter and enclosed document (.2); Review correspondence of Michael Savetsky on equal treatment between Pensioners Committee & proposed language, and responsive correspondence of Emily Keil addressing same and exchanges thereon with production of revised redline (.3); Review correspondence from Megan Preusker, Counsel for Preston Hollow, on proposed Order granting relief on distribution of sale proceeds to Master Trustee, enclosed document and responsive correspondence of Boris Mankovetskiy addressing same (.2); Review Court Order Canceling Hearing set for 4/1/24 at 10:30 (.1); Review Court Order Granting Debtor's Expedited Motion for Entry of Order (.1).	0.90	\$315.00
4/2/2024	RCG	Review correspondence of Emily Keil, Debtor Counsel, addressing proposed Order Approving Disclosure Statement, scheduling hearing, establishing deadlines, objections, approving solicitation packages and procedures & voting deadline, and enclosed proposed Order addressing voting procedure, solicitation packages, applicable deadlines on claim tabulation (18 pages) (.3); Review Notice of Confirmation Hearing, Notice of Non-Voting Status, Annex 1 addressing Third Party Release, Annex 2 on Release (opt-out) Notice of Non-Voting Status relative to impaired class, Annex 1, Annex 2, Bondholder ballots & instructions, general Unsecureds ballot & instructions, Pension claim ballot and instructions (117 pages) (1.4); Review correspondence from Megan Preusker, Counsel for Preston Hollow, addressing solicitation version of plan & disclosure statement.	1.80	\$630.00
4/3/2024	RCG	Review correspondence from Andrew Sherman on question surrounding fee applications, responsive correspondence addressing procedure and local practice; Review correspondence from Roy Leaf, Debtor Counsel, on proposed Order Approving Disclosure Statement and solicitation procedures, and enclosed proposed Order and applicable deadlines; Review correspondence from Peter Chalik, Counsel for Preston Hollow, on proposed Order Granting Relief to Secure Bondholders Distribution Motion, and enclosed proposed Order (.1); Review correspondences from Michael Savetsky surrounding plan and Disclosure Statement, solicitation procedures, and Committee position addressing same (.2).	0.80	\$280.00
4/4/2024	RCG	Review correspondence from Mike Gustafson, Counsel for ICASC, surrounding Motion for Relief from Stay, and proposed Order, enclosed documents and exchanges with Boris Mankovetskiy on same.	0.30	\$105.00
4/5/2024	RCG	Review correspondence from Jacob Park, FTI, on considerations relative to compensation, and prepare responsive correspondence upon review of request relative to prior compromise and ordinary course order (.3); Review proposed filing, noting discrepancies in monetary requests relative to prior communications with U.S. Trustee & ordinary course order (.3); Review correspondence from Jacob Park addressing FTI fee application, and prepare revisions on same.	0.80	\$280.00
4/10/2024	RCG	Review Motions to Withdraw as Attorney (2) & Supplemental Motions to Withdraw (2).	0.20	\$70.00
4/11/2024	RCG	Review Application for Compensation of Nyemaster, and Notice Setting Bar Date for Objections (.2); Review Application for Compensation filed by McDermott and Notice Setting Bar Date for Objections on same (.2); Review Withdrawal of claim filed by CarePoint (.1).	0.50	\$175.00
4/12/2024	RCG	Review First Application for Compensation of HBM Management, Second Application for	0.40	\$140.00

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03/05/2024 - 05/30/2024
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Date	ID	Description	Time	Bill Amount
		Compensation and Third Application for Compensation of HBM Management, and applicable Bar Dates.		
4/13/2024	RCG	Review correspondence from Andrew Sherman surrounding communications with Bondholders on Stipulation, and responsive correspondence of Constituents addressing same (.3); Review proposed Stipulation and Agreement staying Adversary Proceeding and considerations therein (.2).	0.50	\$175.00
4/16/2024	RCG	Review First Application for Fees submitted by Paula Roby, Counsel for Pensioners Committee, and Noticing Bar Date for Objections (.2); Review Second Application for Fees of Counsel for Pensioners Committee, and Bar Date Setting Applications (.2).	0.40	\$140.00
4/18/2024	RCG	Review correspondence from Peter Chalik, Counsel for Bondholders, on opposed Order relative to Stipulation and Agreement on Adversary Proceeding and enclosed documents; Review Court Order Granting Motion to Withdraw as Attorney (.1); Review Application for Compensation filed by Fifth Third Securities & support document thereto (.2).	0.50	\$175.00
4/19/2024	RCG	Review correspondence from Claire Davison, UST, on FTI 6th Fee Application, and proposed Order addressing same (.2); Prepare correspondence to Narendra Ganti, FTI Consulting, on UST proposal, against prior considerations, and his response on same (.2); Prepare correspondence to Claire Davison, UST, on proposed Order; Review Notice setting bar date for objections and applicable deadlines relative to H2C Securities fee application (.1); Review Stipulated Joint Motion, and proposed Order and Stipulation (.2).	0.80	\$280.00
4/21/2024	RCG	Review correspondence from Claire Davison, UST Counsel, on proposed Order relative to FTI fees, and enclosed Order.	0.10	\$35.00
4/23/2024	RCG	Review correspondence from Boris Mankovetskiy on proposed Liquidation Trust Agreement, and responsive correspondence of Emily Keil, Debtor Counsel, surrounding plan supplement deadline (.2); Review draft Liquidation Trust Agreement, noting applicable releases, redline changes, considerations on revisions & local requirements and intersection of Trust Oversight Committee, and notes on same (Schedule 1 and Schedule 2 left blank) (1.2); Review Court Order approving stipulation staying adversary proceeding (.1); Review Application for Compensation of H2C Securities (.1); Review staffing report of ToneyKorf Partners (.1); Review Notice Setting Bar Date for Objections to H2C Securities fee application and applicable deadlines (.1); Review Notice of Hearing on Application for Compensation of ordinary course professional (.1); Review Official Committee of Pensioners Rule 3018(a) Motion (.1).	2.00	\$700.00
4/25/2024	RCG	Review correspondence from Emily Keil, Debtor Counsel, on redline to Liquidation Trust Agreement, and enclosed redline changes; Review April 15, 2024 correspondence of EPIQ surrounding administrative requirements and enclosed document; Review correspondence from Andrew Sherman surrounding draft Liquidation Trust Agreement incorporating Debtor's comments, and Plan Oversight Committee and enclosed document against original relative to Compare (.6); Review Constituent correspondence on proposed treatment (.1); Review correspondence from Roy Leaf, Debtor Counsel, on proposed Motion addressing Local Rule 3018-1 for evidentiary production at the time of hearing on plan confirmation and enclosed document (.2); Review correspondence from Boris Mankovetskiy on additional redline changes to Mercy Liquidation Trust Agreement and enclosed redline.	1.50	\$525.00
4/28/2024	RCG	Review Order on FTI fees (.1); Review Chapter 11 MOR (3/31) (.2); Review Debtor's Motion re: Local Rule, Proposed Order, and Notice of Hearing (deadline) (.2); Review Supplemental Declaration of Nyemaster re: fees (.1); Review UST objection to McDermott fees (.1); Review Notices setting bar dates for Application for Compensation (2) (.1); Review correspondence from Megan Preusker, Counsel for Bondholders, surrounding redline to Liquidation Trust Agreement and enclosed document with significant amendments to Trust Oversight Committee (.2); Review correspondence from Michael Savetsky addressing Committee considerations on Liquidation Trust Agreement & competing edits of Committee (Liquidation Trust) (.2).	1.20	\$420.00
4/29/2024	RCG	Review correspondence from Emily Keil, Debtor Counsel, on revised plan incorporating comments and enclosed redline only pages.	0.20	\$70.00
4/30/2024	RCG	Review correspondence of Emily Keil, Debtor Counsel, with enclosed redline version of combined plan and disclosure statement, and enclosed document (redline pages only) (.1); Review correspondence of Boris Mankovetskiy on filing version of Liquidation Trust Agreement, and responsive correspondence of Andrew Sherman addressing communication to Constituents, and	1.10	\$385.00

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Fees

Date	ID	Description	Time	Bill Amount
		Trust Oversight Committee (.2); Review correspondence from Megan Preusker, Counsel for Preston Hollow, on revised comments to Liquidation Trust Agreement addressing approval of bondholder representatives, and responsive correspondence of Paula Roby, Bondholder Counsel, addressing same (.2); Review correspondence from Andrew Sherman on reservation of rights relative to JV interest (.1); Review correspondence of Boris Mankovetskiy on proposed changes with additional redline language to protect JV interests (.1); Review filed Plan Supplement (Dkt 993) against notes on changes (.2); Review correspondence from Narendra Ganti, FTI Consulting, on FTI Order approving fees, and prepare responsive correspondence on procedure.		
Total Fees: 04/2024			14.00	\$4,900.00
5/2/2024	RCG	Review correspondence from Greg Kopacz on proposed fee application for co-counsel, and review proposed application noting deficiencies relative to requirements under Pothoven (.3); Prepare correspondence to Greg Kopacz addressing Pothoven deficiencies and position surrounding remedy (.1); Prepare Confirmation Hearing witness & exhibit list (.3); Prepare correspondence to Andrew Sherman and Boris Mankovetskiy on proposed witness & exhibit list, and filing (.1); Review correspondence from Andrew Sherman on moving forward and exchanges thereon (.1).	0.90	\$315.00
5/5/2024	RCG	Review correspondence from Andrew Sherman addressing considerations relative to Confirmation Hearing; Review Notice surrounding Ordinary Course Professionals (.1); Review Declaration of Ordinary Course Professionals issued by Controller of Mercy Hospital (.1); Review Court Order granting Progressive Rehabilitation Associates Motion for Payment of Ordinary Course Invoices (.1); Review 5th Monthly Fee Application of HBM Management (26 pages), as Financial Advisor for Official Committee of Pensioners, with notes on same relative to Mark Ross compensation and exhibits supporting application (.2); Review applicable deadline relative to objections on fee application (.1); Review Joint Motion to Vacate Order on PRA Payment for Ordinary Course (.1); Review Debtor's exhibit and witness list for May 16th Hearing (.1); Review witness and exhibit list of MercyOne-Mercy Health Network, Inc. (.1); Prepare correspondence to Andrew Sherman addressing MercyOne witness and exhibit list and filings, given Confirmation Hearing (.1).	1.10	\$385.00
5/6/2024	RCG	Review correspondence from Mark Melickian, Counsel for Concerned Pensioners, on objection to confirmation (.1); Review enclosed objection to confirmation (.2); Review correspondence from Emily Keil, Debtor Counsel, on proposed draft Confirmation Order (.1); Review draft Confirmation Order, exclusive of exhibits (47 pages) (.7); Review correspondence from Greg Kopacz on revised fee application (.1); Review revised fee application, against prior notes relative to same and considerations on Local Rule (.2).	1.40	\$490.00
5/7/2024	RCG	Review Withdrawal of Claim filed by HHS (.1); Review Motion for Relief from Stay filed by Hyundai Capital, attendant exhibits, and statement of corporate ownership (.2); Review MercyOne/Mercy Health Network Objection to Confirmation of Plan, and notes on arguments surrounding due process, and procedure surrounding release; Review Objection to Confirmation of Plan filed by Progressive Rehabilitation Associates (.1); Phone call with Paula Roby, Pensioners Committee, addressing Concerned Pensioners Motion (.1); Review correspondence from Roy Leaf, Debtor Counsel, addressing Local Rule requirements on sign off on Consent Motion and enclosed Consent Motion (.2); Prepare correspondence to Andrew Sherman addressing relief sought and propriety and exchange thereon (.1).	1.20	\$420.00
5/8/2024	RCG	Review correspondence from Boris Mankovetskiy on plan considerations and action items post-plan (.1); Prepare correspondence to Roy Leaf, Debtor Counsel, addressing Local Rule requirements (.1); Review correspondence of Stephanie Hinz addressing same (.1); Review Monthly Fee Application of Nyemaster Goode (.1); Review Notice Setting Bar Date for Objections (.1); Review Application for Compensation of McDermott Will & Emery (.1); Review Notice Setting Bar Date for Objections (.1); Review Hearing Order on Preliminary Motion for Relief from Automatic Stay (.1); Review Appearance and Motion filed on behalf of H2C Securities (.1); Review Court Order Setting Hearing on H2C Securities and Allowance of Compensation (.1); Review correspondence from Michael Savetsky on redline changes to Confirmation Order and enclosed redline (.3); On redline, and objections to plan, review Court Docket for considerations on hearings for May 16, 2024 against case notes (.3); Prepare correspondence to Andrew Sherman addressing May 16, 2024 hearing date, additional case consideration, and Local Rule requirements	2.10	\$735.00

Statement of Account

MERCY Mercy Hospital, Iowa City, Iowa, et al
000001 Mercy Hospital, Iowa City, Iowa, et al

03/05/2024 - 05/30/2024
Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
		(.2); Review correspondence from Emily Keil, Debtor Counsel, addressing Mercy Confirmation Order redline acceptances and revisions, against proposed changes.		
5/9/2024	RCG	Review correspondence of Michael Savetsky and exchanges with Emily Keil, Debtor Counsel, surrounding revisions to Confirmation Order and exchanges thereon (.2); Review correspondence from Dormie Ko, Bondholders Counsel, on changes to Confirmation Order, and enclosed redline with attention to language on final Cash Collateral Order (.2); Review correspondences of Emily Keil on competing parties request relative to Confirmation Order (.1); Review enclosed changed pages only redline to Confirmation Order and notes on same (14 pages) (.2); Review correspondence of Jacob Park, FTI Consulting, on fee application and requests relative to filing (.1); Review draft fee request, and revise to conform with ordinary course Order & Local Rules (.3); Review Stipulated Order Modifying Automatic Stay (.1); Review Objection to Motion for Payment (Progressive Rehabilitation) filed by Debtor, and citation to applicable Code provisions (.2).	1.40	\$490.00
5/10/2024	RCG	Review correspondence from Emily Keil, Debtor Counsel, addressing proposed reply to confirmation objections, and negotiation surrounding terms (.1); Review report on ballots filed by Debtor, with the enclosed tabulation summary and report of included budgets, and notes on same (.2); Review court correspondence on FTI application, Notice Setting Bar Date (.1); Prepare correspondence to Narendra Ganti & Jacob Park, FTI Consulting, addressing filing & deadlines with enclosed documents (.1).	0.50	\$175.00
5/11/2024	RCG	Review correspondence from Megan Preusker, Counsel for Bondholders, on revisions to released parties language, and enclosed language and responsive correspondence of Emily Keil, Debtor Counsel, addressing same (.1); Prepare correspondence to Andrew Sherman and Boris Mankovetskiy addressing substantive changes to released parties language against outstanding objection in advance of Confirmation Hearing (.2); Review correspondence from Narendra Ganti, FTI Consulting, on fee application.	0.40	\$140.00
5/12/2024	RCG	Review Objection to exhibits filed by MercyOne (.1); Review Court Order granting admission for H2C Securities Counsel (.1); Review Motion for Sale of Property on Debtor's beneficial interest in the Thompson Trust, against proposed Order (Exhibit A) (.3); Review Exhibit B (Beneficiary trusts assignment), Exhibit C (Thompson Trust documents), Exhibit D (Annual Report), Exhibit E (Leaf Declaration), Exhibit F (Board Resolution), Exhibit G (Sale Notice) (.5); Review Notice of Hearing regarding sale (.1).	1.10	\$385.00
5/13/2024	RCG	Participate in strategy call in advance of Confirmation Hearing with Debtor Counsel and Bondholder Counsel; Review correspondence of Emily Keil, Debtor Counsel, addressing revised version of plan and redline statement (.1); Review enclosed redline of plan (.2); Review response to UST's Objection to H2C Securities Fee Application.	0.70	\$245.00
5/14/2024	RCG	Review correspondence from Megan Preusker, on Bondholders proposed revisions to redline changes, and responsive correspondence of Emily Keil, Debtor Counsel, addressing same with changed page redline; Review correspondence from Mark Melickian, Counsel for Concerned Pensioners, on Withdrawal of Limited Objection and enclosed document; Review correspondence from Michael Savetsky addressing revisions to proposed plan; Review correspondence from Emily Keil, Debtor Counsel, on changes, and enclosed redline.	0.40	\$140.00
5/15/2024	RCG	Review modified chapter 11 plan of liquidation against redline notes (.2); Review Notice of Filing of proposed findings of fact and conclusions of law on confirmation of plan, against notes on previously circulated versions (.4); Review Declaration of Mark Toney, on 1129 prove ups (.5); Review Amended Exhibit List filed by Debtor (.1); Review Fee Application for Fifth Third Securities (.1); Review Bar Date on Fee Application, noting deadlines (.1).	1.40	\$490.00
5/16/2024	RCG	Round trip travel time to Cedar Rapids Federal courthouse [billed at 1/2 travel time per Pothoven] (2.2); Pre-hearing communications, and attend Confirmation Hearing on matter (3.8).	6.00	\$2,100.00
5/17/2024	RCG	Review correspondence from Roy Leaf, Debtor Counsel, on revised proposed Order Confirming Plan (.1); Review added paragraph 59 surrounding pension plan reservation of rights (.2).	0.30	\$105.00
5/19/2024	RCG	Review Debtor's First Omnibus Motion for Entry of Order Authorizing Assumption of Executory Contracts, and Exhibits A, B, and C addressing Notice, Proposed Order and Counter-parties (.2); Review Notice Setting Bar Date for Objections (.1); Review Debtors' Amended Witness and Exhibit List addressing evidence received and renumbered exhibits (.1); Review Proceeding Memo and Order on court action relative to Plan and Disclosure Statement, and approval of Orders on	0.60	\$210.00

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Statement of Account

MERCY Mercy Hospital, Iowa City, Iowa, et al
000001 Mercy Hospital, Iowa City, Iowa, et al

03/05/2024 - 05/30/2024
Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
		Compensation (.1); Review Court Order Granting Debtors' Motion Modifying Local Rule on exhibits and production (.1).		
5/20/2024	RCG	Review correspondence of Boris Mankovetskiy addressing Confirmation Hearing, and requirements of Committee.	0.10	\$35.00
5/21/2024	RCG	Review correspondence from Roy Leaf, Debtor Counsel, on personal injury litigation and question surrounding Local Rule requirements (.1); Review proposed Order Granting Motion to Lift Stay (.1); Prepare correspondence to Andrew Sherman and Boris Mankovetskiy on Debtor request and position surrounding Local Rule and opinion thereon (.1); Review correspondence from Boris Mankovetskiy addressing Committee position, and prepare correspondence to Roy Leaf, Debtor Counsel, addressing same; Review correspondence from Bradley Tuttle, EPIQ, on requirements of EPIQ.	0.50	\$175.00
5/22/2024	RCG	Review correspondence from Claire Davison, UST, on Silis Cummis & Gross Fee Application and exchanges thereon with Gregory Kopacz relative to production; Phone call from Tom Slater, Counsel for injury victim, on question surrounding Motion for Relief from Stay and for pursuit, and communication surrounding preclusion given policy considerations (.2); Review correspondence from Roy Leaf, Debtor Counsel, addressing considerations on Mercy Hospital (.1); Review enclosed Proofs of Claim supporting position (cursory review) of contingent on liquidated claims (.2); Review correspondence of Boris Mankovetskiy addressing insurance policy requirement (.1).	0.80	\$280.00
5/23/2024	RCG	Review correspondence from Greg Kopacz on proposed revised support document to address UST fees (.1); Review proposed document, and exhibit (.1); Prepare correspondence to Greg Kopacz on revision to objection deadline given considerations of trustee (.1); Review correspondence from Greg Kopacz on suggested changes (.1); Prepare amendments to notice & support document (.2); Review correspondences (2) from Roy Leaf, Debtor Counsel, addressing various insurance policies given Motions for Relief from Stay (.1); Cursory review of certain policies for consideration on questions presented by Tom Slater relative to relief from stay (.3).	1.00	\$350.00
5/25/2024	RCG	Review correspondence of Roy Leaf, Debtor counsel, on proposed liquidating trust agreement (.1); Review Agreement, against final redline, for conformance with agreed to provisions (.5).	0.60	\$210.00
5/27/2024	RCG	Review Court Order approving compensation for H2C Securities (.1); Review Staffing Report of ToneyKorf Partners, and Exhibit A outlining Function (.1); Review Motion for Relief from Stay filed by Kelly Banks (Exhibit letter & Motion for Relief) & Consent Order granting the relief from the automatic stay (.2); Review Third Application for Compensation of Counsel for Pensioner's Committee (.1); Review Notice of Bar Date relative to objections and applicable deadlines on same (.1).	0.60	\$210.00
5/28/2024	RCG	Review correspondence from Narendra Ganti, FTI Consulting, on question surrounding FTI Fee Application, and enclosed document (.1); Prepare responsive correspondence to Narendra Ganti addressing Interim Compensation Order (Docket #224) and FTI Fee Application (.1); Review correspondence from Roy Leaf, Debtor Counsel, on position surrounding Liquidating Trust Agreement (.1); Review correspondence of Paula Roby, Pensioners Committee, on issues with trust oversight provision (.1); Review correspondence of Boris Mankovetskiy addressing same and requirements of trust and applicable deadlines (.1); Review correspondence from Roy Leaf, Debtor Counsel, surrounding proposed sale of Eastern Iowa Rehabilitation and position surrounding de minimis offer and value (.1); Cursory review of produced documents relative to negotiation and arms length transactions (.2); Phone call with Jeff Taylor, Counsel for Tort Plaintiff, on question surrounding Motion for Relief from Stay, and insurance coverage (.2); Review correspondence from Michael Savetsky on Eastern Iowa Rehabilitation documentation, and exchanges with Roy Leaf, Debtor Counsel, on same.	1.10	\$385.00
5/30/2024	RCG	Review Notices, and Objection to Sale, filed by Thompson Trust (.2); Review Kurka filed Motion and Consent Order against agreed to drafts (.2); Prepare Interim Application for Compensation in conformance with In re Pothoven (.4); Prepare Notice of Bar Date (.2); Review correspondence from Roy Leaf addressing insurance coverage on proposed tort claimant (.1); Review correspondence from Michael Savetsky on consent order and considerations on requested relief (.1); Review correspondence from Jeff Taylor, proposed Motion and Consent Order, against applicable Code provisions (.2); Prepare correspondence to Savetsky on propriety of motion given Debtor representations (.1); Prepare correspondence to Jeff Taylor on Consent Order (.1).	1.60	\$560.00

Statement of Account

MERCY Mercy Hospital, Iowa City, Iowa, et al
 000001 Mercy Hospital, Iowa City, Iowa, et al

03/05/2024 - 05/30/2024
 Time & Rate: Bill Value

Fees

Date	ID	Description	Time	Bill Amount
Total Fees: 05/2024			25.80	\$9,030.00
Total Fees:			96.00	\$33,300.00

Costs and Expenses

Date	Description	Orig Expense	Orig Cost	Bill Amount
03/20/2024	Mileage to and From Mediation 3/18/24		\$180.90	\$180.90
03/26/2024	Postage (Objections to Opposing Counsel/ Trustee)	\$16.93		\$16.93
03/29/2024	Photocopies	\$19.20		\$19.20
03/29/2024	Travel to and From hearing in Cedar Rapids		\$180.90	\$180.90
03/31/2024	Miscellaneous Expense- Parking for Hearing		\$3.00	\$3.00
03/31/2024	Miscellaneous Expense- Parking for Settlement Conference		\$2.25	\$2.25
03/31/2024	Filing Fee- Filing Fee Adversary Complaint		\$350.00	\$350.00
Total Costs/Expenses: 03/2024		\$36.13	\$717.05	\$753.18
05/17/2024	Travel to and From Cedar Rapids 5/15/24 for Hearing		\$180.90	\$180.90
Total Costs/Expenses: 05/2024		\$0.00	\$180.90	\$180.90
Total Costs/Expenses:		\$36.13	\$897.95	\$934.08

EXHIBIT "B"
DECLARATION BY CO-COUNSEL FOR OFFICIAL COMMITTEE

I, Robert C. Gainer, declare as follows:

1. The matters stated in this Declaration are true and correct and within my own personal knowledge and belief. If called as a witness, I could and would competently testify hereto.
2. I am an attorney licensed to practice law before this Court and am the duly employed co-counsel for the Official Committee. I am duly admitted to practice law in the courts of the states of Iowa, Virginia, and in the United States District Courts for the Northern and Southern Districts of Iowa.
3. I have personal knowledge of the facts set forth in the foregoing Third Interim Application for Allowance Compensation and, if called upon as a witness, I could and would competently testify as to all of the matters stated therein.
4. All services rendered as associate counsel for the Official Committee for which compensation is sought were actual and necessary for the advancement of the Client's interest.

I declare under penalty of perjury under the laws of the United States, and the laws of the State of Iowa, that the foregoing is true and correct and is executed this 30th day of May, 2024 in Des Moines, Iowa.

/s/ Robert C. Gainer
Robert C. Gainer